IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Serial No	10/736,955
Filing Date	12/15/2003
Confirmation No.	5538
First Named Inventor	Jizheng Xu
Assignee	Microsoft Corporation
Group Art Unit	2621
Examiner	
Attorney's Docket No.	MS1-1694US
Title: Enhancement Layer Transcoding of FineGranular Scalable Video Bitstreams	

To:

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

From:

Steven C. Stewart (Tel. 206-315-4001; Fax 509-323-8979)

Customer Number: 22801 Lee & Hayes, PLLC

421 W. Riverside Avenue, Suite 500

Spokane, WA 99201

Fees will be paid by credit card through the EFS Web; however the Commissioner is hereby authorized to charge any deficiency of fees and credit any overpayments to Deposit Account Number 12-0769.

By:

Steven C. Stewart Reg. No. 33555

Respectfully Submitted,

(206) 315-4001